

HOMESTEAD DEDUCTION AND SENIOR CITIZEN TAX RELIEF APPLICATION AND RECONFIRMATION



**Government of the
District of Columbia**
Office of Tax and Revenue
Customer Service Administration
941 North Capitol Street, N.E., First Floor
Washington, DC 20002

Application ☐

ReConfirmation ☐

Square

Suffix

Lot

Property Address

You may not get a Homestead deduction on more than one property. If you move to a new home, you cannot transfer the Homestead deduction from your old home. If you buy a new home, you may not use the previous owner's deduction. You must apply for the deduction for the **new** home. You **must** apply for your own Homestead deduction.

PART I — Homestead Deduction

To be eligible for the Homestead deduction you must: 1) **own and reside in the property as your principal place of residence**; 2) answer **all** of the Homestead questions below; and 3) complete Part IV. Note: The property cannot receive a Homestead deduction if it is: 1) recorded in a corporation or business name, "except" a partnership in which all partners occupy the property, as their principal residence "(domicile)"; 2) held in an irrevocable trust; 3) not owner-occupied.

1. Do you own this residential property? ☐ Yes ☐ No
2. Do you occupy this residential property? ☐ Yes ☐ No
3. Do you own a condominium parking space in the condominium?
If YES, complete reverse side (Part III). ☐ Yes ☐ No
4. Do you own an additional lot abutting this property?
If YES, complete reverse side (Part III). ☐ Yes ☐ No
5. Does the abutting lot continue to share the same ownership? ☐ Yes ☐ No
6. Please provide the date you moved into the property. (mmddyyyy)
7. Is the property your principle place of residence (domicile)? ☐ Yes ☐ No
8. Do you have a District of Columbia driver's license? ☐ Yes ☐ No
9. Do you have a motor vehicle registered in the District of Columbia? ☐ Yes ☐ No
10. Are you registered to vote in the District of Columbia? ☐ Yes ☐ No
11. Do you file District of Columbia individual income tax? ☐ Yes ☐ No

PART II — Senior Citizen Tax Relief

To be eligible for the Senior Citizen Tax Relief you must: 1) be 65 years of age or older; 2) own 50% or more of the property; 3) have a total household adjusted gross income of less than \$100,000; 4) occupy the property as your principal place of residence (domicile); 5) answer all of the senior citizens questions below; 6) provide your date of birth in the spaces provided; 7) list the names and social security number of all wage earners living in the property Part II - Continued Senior Citizen Tax Relief on the back of this form; 8) complete PART IV and file this application with the Office of Tax and Revenue.

1. Are you 65 years or older? ☐ Yes ☐ No
2. Do you and other senior citizens who occupy this property own 50% or more of the property? ☐ Yes ☐ No
3. Is the total adjusted gross income of everyone living in the house less than \$100,000 for the prior calendar year? ☐ Yes ☐ No
4. Please provide your date of birth in the space provided.

(mmddyyyy)

(Please provide square, suffix, lot, and property address again in the spaces below.)

Owner:
Address:
City:

Square

Suffix

Lot

Property Address

PART II — Continued Senior Citizen Tax Relief

Last Name

Last Name

First Name

MI

First Name

MI

Social Security Number

Social Security Number

List the name and social security number of each person living in the home. If more than three people live in the home, attach a sheet of paper with the same information for them.

PART III — Class 1 Property Tax Rate Application for Abutting Lot(s)

To be eligible for the lower tax rate, an abutting lot must have exactly the same ownership as the parent lot (the lot with the house or unit on it) and; 1) Be immediately adjacent to the parent lot; or 2) be a parking space in the same condominium as the parent unit. List additional lot numbers for:

Parking Space(s):

Abutting Lot(s):

PART IV — Affidavit

An owner of record must sign and date this application. (Only one owner must sign). Anyone convicted of making false statements on this form will be fined up to \$1000 or imprisoned up to 180 days, or both, under D.C. Official Code § 22-2405. **If you fail to complete Part IV you will not be eligible for the Homestead deduction and /or senior citizen tax relief.**

Under penalties provided by the D.C. Code, I declare that all information I have given on this application is true and correct to the best of my knowledge and belief.

Last Name

Last Name

First Name

MI

First Name

MI

Social Security Number

Social Security Number

Signature _____

Date

(mmddyyyy)

Home Phone

Work Phone

Your Responsibility to Notify the Customer Service Administration “(CSA)”: If your property no longer qualifies for the Homestead deduction, and/or Senior Citizen Tax Relief, you must notify the Customer Service Administration, in writing, at the address above, within 30 days of the date that you move from your property, the ownership changes, or you change your principal residence (place of domicile). If you fail to notify the Customer Service Administration, you may have to pay a penalty of 10% of the annual tax, and 1.5% interest for each month the property wrongfully received the deduction or relief. **NOTE:** This information is subject to audit. Please keep all supporting documentation.